

● 1954年10月1日，中华人民共和国成立五周年纪念日，北京各界在天安门广场举行盛大集会，毛泽东主席在天安门城楼上向全国人民发表重要讲话，指出中国已经进入了社会主义革命和建设时期。

● 1956年9月，中国共产党第八次全国代表大会在北京召开，这是新中国成立后第一次全国代表大会，大会确立了以经济建设为中心，坚持四项基本原则，坚持改革开放的总方针。



1999 DRAFTING REQUEST

Bill

Received: 10/28/98

Received By: **shoveme**

Wanted: As time permits

Identical to LRB:

For: **Wayne Wood (608) 266-7503**

By/Representing: **Dottie**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

**Topic:**

Sales tax on manufacturers' rebates and discounts.

**Instructions:**

Redraft 1997 AB 771, LRB -4770/2

**Drafting History:**

| <u>Vers.</u> | <u>Drafted</u>      | <u>Reviewed</u>     | <u>Typed</u>       | <u>Proofed</u> | <u>Submitted</u>        | <u>Jacketed</u>         | <u>Required</u> |
|--------------|---------------------|---------------------|--------------------|----------------|-------------------------|-------------------------|-----------------|
| /?           | shoveme<br>10129198 | gilfokm<br>10/30/98 |                    | _____          |                         |                         | S&L<br>Tax      |
| /1           |                     |                     | martykr<br>11/4/98 | _____          | lrb-docadmin<br>11/4/98 | lrb-docadmin<br>11/6/98 |                 |

FE Sent For:

↳ 01-14-99

<END>



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|--------------|---------------------|---------------------|--------------------|----------------|-------------------------|-----------------|-----------------|
| I?           | shoveme<br>10/29/98 | gilfokm<br>10/30/98 |                    | _____          |                         |                 | S&L<br>Tax      |
| /1           |                     |                     | martykr<br>11/4/98 | _____          | lrb_docadmin<br>11/4/98 |                 |                 |

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|--------------|----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
| 1?           | shoveme        | PK 10-30        | <i>km 10/30</i> | <i>km 11/29</i> |                  |                 |                 |

*1 NCS 10/29*

FE Sent For:

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0683/1  
LRB-4770/2  
MES: (JS)lg:hmb  
PK:  
RMNR

1999 Bill

**1997 ASSEMBLY BILL 771**

February 5, 1998 - Introduced by Representatives WOOD, F. LASEE, STASKUNAS, TURNER, BRANDEMUEHL, HAHN, PORTER, MUSSER, PLALE, MURAT, HASENOHRL, FREESE, SERATTI, GROTHMAN and POWERS, cosponsored by Senators RUDE, HUELSMAN and A. LASEE. Referred to Joint survey committee on Tax Exemptions.

*refer*

1 **AN ACT to create** 77.51 (4) (b) 8. and 77.51 (15) (b) 7. of the statutes; **relating to:**  
2 the sales tax and use tax on certain manufacturers' rebates and discounts.

**Analysis by the Legislative Reference Bureau**

Under current law, the base for the sales tax and use tax is not reduced for manufacturers' rebates or discounts. This bill effects that reduction for rebates and discounts that are directly applied against the purchase price.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

3 SECTION 1. 77.51 (4) (b) 8. of the statutes is created to read:  
4 77.51 (4) (b) 8. Manufacturers' rebates and discounts that apply to the property  
5 sold and that are directly applied against the purchase price.

6 SECTION 2. 77.51 (15) (b) 7. of the statutes is created to read:



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**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU**  
**Legal Section Telephone: 266-3561** NOV 04 1998  
**5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

**Date:** 11/4/98

**To:** Representative Wood

**Relating to LRB drafting number: LRB-0683**

**Topic**

Sales tax on manufacturers' rebates and discounts.

**Subject(s)**

Tax - sales

1. **JACKET** the draft for introduction Wayne W. Wood  
**in the Senate or the Assembly**  (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_  
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction \_\_\_\_\_  
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-0129





# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LRB  
2

LEGAL SECTION  
REFERENCE SECTION  
FAX

(608) 266-3561  
(608) 266-0341  
(608) 266-5648

STEPHEN R. MILLER  
CHIEF

February 26, 1999

## MEMORANDUM

**To:** Representative Wood

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to 1999 AB 1 (LRB 99-0683/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

February 24, 1999

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Yeang-Eng Braun *YEB*  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 1, Relating to Sales and Use Tax Treatment of Purchases Made with Manufacturers' Rebates and Discounts

The Department would find it easier to administer this bill if the author clarified his intent by including definitions of "directly applied" and "purchase price" as those terms are used in proposed **secs. 77.51(4)(b)8** and **(15)(b)7**, Wis. Stats. A definition of "directly applied" could clarify whether the bill is limited to rebates applied only at the time of sale, thus excluding mail-in rebates. A definition of "purchase price" could indicate whether the price referred to the amount paid to the retailer by the purchaser or the amount paid to the retailer by all parties (i.e., customer and manufacturer).

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language needs to be developed and costs allocated in the following manner:

|               | <u>Chapter 20</u> | <u>Amount</u> | <u>FTE Positions</u> |
|---------------|-------------------|---------------|----------------------|
| One-time cost | 20.566 (l)(a)     | \$54,100      |                      |

If you have questions regarding this technical memorandum, please contact John T. Stott at 266-9706.

YEB: JS:ds  
t:\fsn\js\ab1.tec